GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Home (Courts.A) Department - Civil and Criminal - Designation of the Court of IV Additional District and Sessions Judge, Visakhapatnam, as Special Court for trial of Economic Offences under the specified Central Acts for entire State of Andhra Pradesh and also Goods and Services Tax (GST) Acts, in supersession of earlier orders – Orders – Issued.

LAW (L AND LA&J (HOME -COURTS-A) DEPARTMENT

G.O.RT.No. 1031 **Dated: 08-10-2024**

Read the following:-

1. G.O.Rt.No.734, Home (Courts.A) Department, Dated:13-3-1981.
2. G.O.Rt.No.297, Home (Courts.A) department, Dated: 30.04.2016.
3. From the Commissioner of Central Tax & Customs, Guntur, Lr.F.No.Commr/I/2023/01, dt.09.10.2023.
4. Govt. Letter No.2230696/Courts.A/A2/2023, Dated: 10.10.2023.
5. From the Registrar (Administration), High Court of A.P., Lr.ROC.No.345/E1/2023, dated:21.03.2024.
6. G.O.Rt.No.635, Home (Courts-A) Dept., Dated 02.08.2024.
7. From the Registrar (Administration), High Court of A.P., Lr.ROC.No.345/E1/2023, dated: 04.09.2024.

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O R D E R:-

In the circumstances reported by the Registrar (Administration), High Court of Andhra Pradesh, in the reference 7th read above, Government after consideration of the matter and in supersession of the earlier orders issued in the G.O. 6th read above, hereby confer the jurisdiction on the Court of IV Additional District and Sessions Judge, Visakhapatnam, which is designated as Special Court for trial of Economic Offences, to try the cases under (i) The Central Goods and Services Tax (CGST) Act, 2017, (ii) The Andhra Pradesh Goods and Services Tax (APGST) Act, 2017 and (iii) The Integrated Goods and Services Tax (GST) Act, 2017 in addition to 13 Allied Acts, which were specified in the previous Notification, arising within the territory of the State of Andhra Pradesh.

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2. Accordingly, the following notification will be published in the Andhra Pradesh Gazette, dated:08.10.2024

NOTIFICATION

In exercise of the powers conferred by the proviso to Sub-Section (1) of Section 9 read with clause (1) of Section 2 of THE BHARATIYA NAGARIK SURAKSHA SANHITA, 2023 and after consultation with the Hon'ble High Court of Andhra Pradesh, and in modification of the Notifications issued by the Government of Andhra Pradesh on the subject matter, the Governor of Andhra Pradesh hereby,-

(i) Designates the Court of IV Additional District and Sessions Judge, Visakhapatnam, as Special Court for trial of offences arising under the enactments mentioned in the Annexure - II hereto in addition to the offences arising under the enactments mentioned in the Annexure-1 and specify the whole State of Andhra Pradesh as the local area for the designated Court; and

(ii) it shall be a Special Court of Judicial Magistrate of First Class to try cases, arising under the enactments mentioned in the annexures hereto, even if such cases include offences punishable under the Bharatiya Nyaya Suraksha Sanhita, 2023 and any other enactments if such offences form part of the same transaction and the said Court shall be known, as the Court the Special Judge for Economic Offences.

ANNEXURE-I

1.	The Central Excise & Salt Act, 1944(now Central Excise Act, 1944)
2.	The Imports and Exports (Control) Act, 1947
3.	The Wealth Tax Act, 1957
4.	The Income Tax Act, 1961
5.	The Gold (Control) Act, 1968
6.	The Foreign Exchange Regulation Act, 1973
7.	The Customs Act, 1962
8.	The Companies Profits (Surtax) Act, 1964

(Contd..P.3)

9.	The Gift Tax Act, 1958
10.	The Export (Quality Control & Inspection) Act, 1963
11.	The Companies Act, 1956
12.	Monopolies and Restrictive Trade Practices Act, 1969
13.	Offences pertaining to Service Tax matters (arising out of Chapter-V and V-A of Finance Act, 1994)

ANNEXURE –II

1.	The Central Goods and Services Tax (CGST) Act, 2017.
2.	The Andhra Pradesh Goods and Services Tax (APGST) Act, 2017
3.	The Integrated Goods and Services Tax (GST) Act, 2017

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

V. SUNITHA
SECRETARY TO GOVERNMENT (FAC)
LEGAL AND LEGISLATIVE AFFAIRS & JUSTICE
LAW DEPARTMENT

To
The Commissioner of Printing Stationery & Stores Purchase,
Mutyalampadu, Vijayawada (He is requested to publish the notification in the Gazette and furnish 50 copies to High Court, and 25 copies to the Government.
The Registrar (Administration), High Court of Andhra Pradesh.
The Commissioner of Central Tax & Customs, Guntur.
All Collectors & District Magistrates of the State.
Copy to:-
The OSD to Minister (Law & Justice)
The Law (C) Department.
SF/SC.

//FORWARDED::BY ORDER//

SECTION OFFICER